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THE SECURED DEBT TAX IN NEW YORK.—This law (Chap. 802, Laws of 1911) applies to all bonds and similar securities that are not exempt and that do not come under the present recording tax law. Ordinary notes, however, are not included. The law permits the owners of such securities to present them to the State Comptroller and upon payment of a tax of one-half of one per cent. on the face value, to secure exemption of the security from assessment as personal property at the local tax rate. If the tax on secured debts is not paid the owner is liable to local assessment for such securities, but without being allowed to deduct or offset his debts against such assessment as heretofore permitted.

CHANGE IN ASSESSMENT DATE IN NEW YORK CITY.—At the last session of the Legislature the charter of the City of Greater New York was amended (Chap. 455, Laws of 1911), so that the tax assessment day is no longer the second Monday in January, but all tax assessments are based upon the ownership of property on October 1st in each year, when the same does not fall on a Sunday or a legal holiday. The annual record of the assessed valuation of real and personal property will be open for public inspection on the first of October. The tax payer (whether individual or corporation), if aggrieved by the assessed valuation of his property, as fixed by the Tax Commissioners, may apply for correction of real estate assessments between October 1st and on or before November 15th. Applications to reduce personal property assessments must be made between October 1st and on or before November 30th. The entire tax on personal property becomes due the first day of May next following, at which time one-half of the real estate tax also becomes due—the second half becoming due on the first day of November following. All of the tax may be paid on May 1st, and a rebate of four per cent. per annum received on the half not then due.

THE NEW INHERITANCE TAX LAW OF NEW YORK (Ch. 732, Laws of 1911) marks an important step in the development of the law relating to the taxation of inheritances. The rates are lowered materially from those established by the law of 1910, reaching a maximum of four per cent. on direct bequests and eight per cent. on collateral bequests. The new law classifies personal property into tangible and intangible. Real estate and tangible personal property, such as goods, wares and merchandise, located in New York, are taxable there whether the decedent was a resident or non-resident. Intangible personal property, such as money, deposits in bank, shares of stocks, bonds, notes, etc., are taxable in the state only when the decedent was a resident. Non-resident estates are not taxable on intangible property that may be kept in the state nor on shares of stock or bonds of New York corporations. Thus New York, which led in the taxation of inheritances under the old system, which with the general spread of inheritance tax laws resulted in double and sometimes triple taxation, has now taken an important stand in adopting the honest policy of taxing only such property as has an actual situs in the state and refusing to take advantage of a mere technical jurisdiction. The division of taxable property in the new law follows "the model Inheritance Tax Law" endorsed by the 1910 Conference of the International Tax Association.

CORPORATE NAMES IN NEW YORK.—After January 1, 1912, no corporation, except religious, charitable or benevolent corporations, shall be authorized to do any business in the State of New York unless its name has such word or words, abbreviation, affix or prefix, therein or thereto, as will clearly indicate that it is a corporation as distinguished from a natural person,

firm or co-partnership. No foreign corporation shall be authorized to do business in the State without using such an affix or prefix with its corporate name. (L. 1911, Ch. 638.)

THE FRANCHISE TAX ON CORPORATIONS IN NEW JERSEY has been held applicable to "debenture certificates" (Hilson Company vs. State Board of Assessors, N. J. Sup. Ct. Aug. 31, 1911; not yet reported). The court calls attention to the fact that although the "debenture certificates" in this case recite that the corporation is indebted to the holders thereof in the amount of their face value, still they disclose on their face that their holders are clothed with rights and privileges which the Corporation Act permits stockholders only to enjoy; that the certificate of organization of the company sets forth the total amount of authorized capital stock of the corporation, of which a portion is to consist of "debenture stock" and that a subsequent decrease of capital stock of the corporation was affected by the retirement of twenty-five per cent. of the outstanding issue of "debenture certificates." Therefore the Hilson Company's contention that these debenture certificates were merely evidences of debt was untenable. While the decision rests on the misnomer of the "debenture certificates" which were in reality certificates of stock, it adds nothing to the indefinite legal meaning of the word "debenture" in this country.

THE PROPOSED INCOME TAX AMENDMENT TO FEDERAL CONSTITUTION has been ratified by thirty-one state legislatures. Four ratifications are still necessary. The amendment failed to pass the Senates of Florida, Massachusetts, Minnesota, New Jersey and West Virginia; failed to pass the House in Virginia; defeated in Louisiana in 1910, but may be ratified in 1912; rejected in Connecticut, New Hampshire, Rhode Island, Utah and Vermont. Rhode Island, New Hampshire and Utah have certified their rejection to the Department of State at Washington. No action has been taken by the States of Delaware, Pennsylvania and Wyoming.

THE UNITED STATES SUPREME COURT, at the beginning of the October Term, 1911, will take up for consideration a number of cases which will give the court further opportunity to interpret the Sherman Act and to indicate how the law should be enforced. Among the several anti-trust cases advanced for early consideration is the "Hard Coal Case" (United States vs. Reading Company, et al) in which the government charges certain railroads and coal companies with being parties to a combination and conspiracy to end competition among themselves in the transportation and sale of anthracite coal and to prevent the sale of the independent output in competition with their own. All the government charges were overruled by the lower court, except with respect to the Temple Iron Company, against which an injunction was granted. An appeal was taken by the Temple Iron Company. In the "Cotton Corner Case" (United States vs. James A. Patten, et al) the government charges that an attempt was made to monopolize interstate trade and commerce in available cotton by acquiring enough of that commodity on the New York Cotton Exchange to give the alleged conspirators the power to fix arbitrary and excessive prices. Another interesting anti-trust case is the "St. Louis Bridge Case" (United States vs. Terminal Railroad Association), in which the government claims that the agreements whereby the Terminal Railroad Association of St. Louis acquired the ownership and control of and operates the Eads Bridge and the Merchants Bridge across the Mississippi violate the Sherman Act. The lower court dismissed the bill; the Supreme Court has advanced the case for hearing on October 10th. The "Turpentine Case" (Nash, et al vs. United States) involving the validity of the indictment and conviction of head officials of the American Naval Stores Company on charges of having voilated the Sherman Act, may be advanced for hearing at this term, although the court denied such motion last spring.

WORKMEN'S COMPENSATION for injuries received in the course of employment has been the subject of widespread discussion in this country for several years past. While the question is comparatively old in Europe, where Germany began to consider measures of relief for injured workmen as early as 1870, it did not become a matter of legislative concern here until recently. The first attempt met with disaster, when the New York law passed in 1909 was declared unconstitutional by the Court of Appeals of that state in March of this year. But inquiry into the subject has proceeded steadily. During the past year legislation looking to a change from the system of bringing court actions to settle disputes as to the liability of employers for injuries sustained by their employes and substituting therefor a more certain and automatic plan of compensation has been passed in California, Illinois, Kansas, Massachusetts, Nevada, New Hampshire, New Jersey, Ohio, Washington and Wisconsin. In Colorado, Connecticut, Delaware, Iowa, Michigan, Pennsylvania, Texas and West Virginia commissions were created to investigate the subject and report to the next session of their respective legislatures. In New Jersey the commission which drafted the act passed at the last session was continued in office to make further investigation.

THE COMMON LAW DEFENSES of assumption of risk, negligence of fellow servants and contributory negligence have either been entirely abolished or considerably modified by the new workmen's compensation laws. In fact, more than half of the states of the Union have destroyed or modified one or more of these defenses at the present time, on the ground that they have proved to be unjust to employes. Alabama, Arkansas and Indiana modified their laws in this respect at the last legislative sessions. The workmen's compensation laws go one step farther in attempting to provide a method whereby the liability of the employer might be definitely fixed and the compensation due to injured employes quickly and certainly paid. The new laws may be divided into two classes; those which impose upon the employer the liability of paying the employe directly for injuries received, and those which establish an insurance fund in the hands of the state to which the employer contributes and from which the state pays the injured workman. To the former class belong the acts of California, Illinois, Kansas, Nevada, New Hampshire, New Jersey and Wisconsin; to the latter, Massachusetts, Ohio and Washington. With one or two exceptions the laws are not compulsory but permit both the employer and employe to elect whether they will accept the new system or abide by the old. Such choice must, however, be made before the injury takes place.

THE RATE OF COMPENSATION under the new system is scheduled in each law. It is generally based on the employe's earning power, although in one state the compensation is at a fixed rate regardless of what the employe was earning at the time of the accident. The laws are generally similar in their provisions as to compensation. Injuries resulting in a brief disability, varying from six days to two weeks in duration, entitle the workman to no compensation or only to medical and hospital expenses. Partial disability entitles him to compensation based upon the difference between his earning power before and after the injury. In New Jersey and some other states the loss of a limb or part of a limb entitles him to compensation at specified rates, but generally such accidents are treated as producing partial disability. Permanent disability, destroying all the earning power of the injured employe, entitles him to the continued payment of a certain percentage of his wages, for a maximum period of time or during life. In case of death caused by injury the rate of payment generally depends upon three conditions: first, whether the deceased left persons wholly dependent upon him; second, if the deceased left persons partly dependent and, third, no dependents. In the first case the payment usually depends upon the number wholly dependent,

in the second case, it is generally based upon the proportion of his earnings the deceased was accustomed to devote to the support of such partly dependents, and in the third case the payment covers the expense of last sickness and burial.

In all cases certain maximum and minimum limits of payment are prescribed beyond which the employer's liability ceases and below which payments cannot be reduced, regardless of the earning power of the employe. In case of injury, payments are contemplated to be made periodically and in case of death either in a lump sum or periodically. In all laws provision is made for commuting periodical payments into single payments when advisable or necessary. Payment of death indemnities are made in some states to the persons, or in the particular manner, designated in the act; in other states the laws of descent and distribution are made to apply. Compensations awarded to workmen are either given the same preference against the assets of the employer as claims for unpaid wages or are safeguarded in some special manner expressed in the law. Such claims are generally declared to be unassignable and exempt from claims of creditors, levy, execution or attachment. A very general provision in the various laws requires legal disbursements and lawyers' fees to be approved by court before being allowed.

THE NEW WORKMEN'S COMPENSATION LAWS are frankly experimental and generally contain provisions relating to the contingency of being declared invalid or unconstitutional. It is not unlikely that the courts will soon be called upon to take cognizance of this new departure in legislation. Below we give, briefly as space necessitates, a synopsis of the principal features of the various new laws, including for the purpose of comparison, a statement of the maximum rates of compensation to be paid for injuries resulting in total disability or death.

IN CALIFORNIA the common law defenses of assumption of risk and fellow-servant rule are abolished in all actions to recover damages for personal injury where recovery is sought on the ground of want of ordinary or reasonable care on the part of the employer. Neither is contributory negligence of the employe a bar to recovery when it was slight compared to the negligence of the employer, but damages may be diminished in proportion to the amount of negligence attributable to the employe. In place of recovery through the courts, the act provides a schedule of compensation payable to injured employes regardless of the question of negligence. The law applies to all employers, including the state itself and each county, city, town, village and school district. Employes of the state and its political divisions are subject to the compensation plan without choice. All other employers and employes have the right to elect to become subject or not subject. Such election is made by employers by filing a statement with the industrial accident board, which binds him to the compensation plan for one year, and thereafter renews automatically unless the employer files a notice at least sixty days before the expiration of any year to the effect that he withdraws his election to be subject to the act. Employes are deemed to be bound by the act unless they give notice to the contrary in writing.

The compensation paid to injured employes include necessary medical expenses for ninety days after the injury, but not to exceed $100, and in addition an indemnity based upon the earning power of the employe. In case the injury results in death, if the deceased leaves persons wholly dependent upon him, the maximum amount of indemnity to be paid to such dependents shall equal three times the average annual earnings of the employe, but not less than $1,000 nor more than $5,000. In case the deceased employe leaves only partly dependent persons or no dependents, the indemnity is reduced accordingly. In case of total disability, 65 per cent. of the average weekly earnings of the employe are paid during the period of such disability, which amount is increased to 100 per cent. of his earnings during such period, if

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The compensation paid to injured employes include necessary medical expenses for ninety days after the injury, but not to exceed $100, and in addition an indemnity based upon the earning power of the employe. In case the injury results in death, if the deceased leaves persons wholly dependent upon him, the maximum amount of indemnity to be paid to such dependents shall equal three times the average annual earnings of the employe, but not less than $1,000 nor more than $5,000. In case the deceased employe leaves only partly dependent persons or no dependents, the indemnity is reduced accordingly. In case of total disability, 65 per cent. of the average weekly earnings of the employe are paid during the period of such disability, which amount is increased to 100 per cent. of his earnings during such period, if

any, in which his injury renders him so helpless as to require the assistance of a nurse. The total sum of payments, however, is not to exceed three times the average annual earnings of the employe. Other rates of compensation or indemnity are prescribed for partial disability. No indemnity is paid for disability not lasting more than one week.

Any dispute or controversy concerning compensation is referred to the industrial accident board, consisting of three members appointed by the governor and confirmed by the senate. Either party may present a certified copy of any award of the board to the superior court, which shall thereupon without notice render judgment accordingly. Awards may be reviewed by the superior court and appeals taken from the superior court to the supreme court.

The law took effect September 1, 1911.

IN ILLINOIS the law applies to especially dangerous employments, which are described in the act, and include construction or electrical work, transportation by land or water and allied employments, mining and employments in which explosive materials, molten metal or inflammable fluids are handled in dangerous quantities or regarding which statutory regulations are imposed for the placing and using of machinery. Any employer covered by the act may elect to be bound by the compensation plan. If he does not so elect, the defense of assumed risk and the fellow-servant rule are denied him, and contributory negligence shall be considered by the jury only to the extent of reducing damages. Every employer is presumed to have accepted the compensation plan unless notice to the contrary is filed with the State Bureau of Labor Statistics, but he may renounce the act at the expiration of any year by filing proper notice. Every employe of employers accepting the act is deemed to be bound by it unless notice to the contrary is filed. An employe bound by the act has no common law or statutory right to recover damages other than the compensation provided in the law, except in certain cases.

The amount of compensation to be paid under the act is based on the earning power of the employe. In case of death, if the deceased leaves lineal heirs to whose support he had contributed within five years previous to the time of his death, the compensation shall equal four times the average annual earnings of the employe, but not less than $1,500 nor more than $3,500. Other amounts are prescribed if the deceased leaves collateral heirs or no heirs. In case of complete disability, the compensation shall equal one-half of the earnings, but not less than $5 nor more than $12 per week, for a maximum period of eight years, or until the compensation so paid equals the amount payable as a death benefit. Thereafter the compensation shall be for life at a rate equal to 8 per cent. of the amount which would have been payable if the accident had resulted in death, but not less than $10 per month. No compensation is to be paid for the first week of disability except for necessary first aid, medical and hospital services, not to exceed $200. Necessary services of a physician or surgeon shall be paid for during the entire period of disability. Compensation for partial disability or disfigurement is to be paid at lesser specified rates.

Disputes regarding compensation shall be determined either by agreement or arbitration. In case of arbitration each party selects an arbitrator and the judge of the proper court selects the third. Appeal may be taken from the decision of the arbitrators to the circuit court or the court that appointed the third arbitrator.

The law takes effect May 1, 1912.

IN KANSAS the law applies only to railways, factories, mines and employments in which risk to life and limb of the workman are inherent, necessary or substantially unavoidable. In such employments, all employers by whom fifteen or more workmen are employed may elect to pay the stated scale of compensation prescribed by the law by filing a notice with the Secre-

tary of State. Such election is presumed to renew automatically each year, unless terminated by sixty days' notice prior to the expiration of any year. Every employe is deemed to have accepted the act unless he gives notice to the contrary. If an employer elects not to accept the act he is deprived of the common law defenses of assumed risk, fellow-servant rule and contributory negligence, except that the latter shall be considered by the jury in assessing the amount of recovery. Any employer accepting the act is not deprived of these defenses should he be sued by an employe who has not accepted the act, unless the injury was caused by the wilful or gross negligence of the employer.

The rate of compensation is based upon the employe's earnings. In case of death, if the deceased leaves persons wholly dependent, residing in the United States or Canada, the indemnity is three times his earnings for the preceding year, but not less than $1,200 nor more than $3,600. In case of total incapacity, the compensation is 50 per cent. of his earnings payable periodically for a maximum period of ten years during such incapacity, but not less than $6 nor more than $15 per week. Other rates of compensation are prescribed if there are no dependents in case of death or if the incapacity for work is only partial in case of injury. No compensation is allowed for injuries which do not disable the workman for more than two weeks. An injured employe's right to compensation may be terminated if he removes beyond the boundaries of United States or Canada.

Disputes regarding compensation may be settled by arbitration if mutually agreeable to employer and workman, and the arbitrator's award with the consent to arbitration attached, shall be filed in the office of the clerk of the proper district court. In default of agreement or arbitration, a workman may enforce his right to compensation in any court of competent jurisdiction.

The law takes effect January 1, 1912.

IN MASSACHUSETTS the law creates The Massachusetts Employes Insurance Association governed by a board of fifteen directors appointed by the governor in the first instance, and thereafter elected by the subscribers. Any employer in the Commonwealth may become a subscriber. Subscribers shall be divided into groups according to the nature of the business and the degree of risk of injury. Subscribers in each group will pay annually such premiums as may be required to pay compensation for injuries which may occur in that year. The association thereupon pays all claims to which any subscriber may become liable, either under the stated schedule of compensation provided for in the act or as a result of any action at law for injuries sustained by an employe. If any employer fails to become a subscriber to the association, he is deprived of the defense of contributory negligence, the fellow servant rule and the doctrine of assumed risk, but these defenses are available to a subscriber if the injured employe chooses to claim his common law right of action rather than receive the stated compensation of the act.

The schedule of compensation is based on a percentage of the average weekly wages of the employe, being 50% for a period of three hundred weeks, but not less than four nor more than ten dollars a week, in case of death, when the deceased leaves persons wholly dependent on him. In case of total incapacity the rate is the same, the maximum period of payment is five hundred weeks, the maximum total payment, three thousand dollars. No compensation is paid for an injury which does not incapacitate the employe for at least two weeks.

An industrial accident board is created to administer the law. When an agreement is reached between the association and an injured employe in regard to compensation under the act, a memorandum of the same is filed with the board for approval, and if approved, becomes enforcible as a decree of the superior court. In case of disagreement as to compensation, the industrial accident board calls for the formation of a committee of arbitration of three members, one of whom shall be a member of the board, the other two named respectively by the two parties. The decision of the arbitration committee becomes enforcible as a decree of the superior court, unless a claim for review

is filed by either party within seven days. In case of review, the industrial board shall decide and from its decision there shall be a right of appeal to the supreme judicial court.

That part of the act creating The Massachusetts Employes Insurance Association goes into effect January 1, 1912; the remainder of the act takes effect six months later.

IN NEVADA the act applies to workmen engaged in manual or mechanical labor in or on the erection of buildings or bridges requiring steel construction, the operation of elevators, construction and operation of electrical apparatus, the operation of railroad locomotives, trains or cars, the construction and repair of railroad tracks, the construction and operation of mills, smelters, mines or tunnels and all work necessitating dangerous proximity to explosives. In all employments enumerated in the law the employer is bound to pay compensation for injuries or death according to the scale set forth in the act, although the workmen may pursue any other remedy at law and disregard the provisions of the act.

The common law defense of assumption of risk and the fellow-servant rule are abolished and contributory negligence shall not bar recovery under the act where the employe's negligence was slight compared with that of the employer.

The rate of compensation is based upon the employe's earnings. In case of death, if the deceased leaves persons wholly dependent, the amount payable is a sum equal to three years' earnings but not less than two thousand dollars, nor more than three thousand dollars. In case of total disability, the payment is 60 per cent. of the average weekly earnings each week during the period of disability, but not exceeding in all $3,000. Other compensation prescribed by the act varies according to the nature of the injury, and, in case of death, if the deceased left partly-dependent persons or none. No compensation is paid for disability lasting less than ten days.

In case of disputes over compensation the question shall be submitted to a board of arbitration, the employer and the workman each choosing one arbitrator, and the two arbitrators choosing a third. Their decision, if unanimous, is binding on both parties. On failure of the arbitrators to agree, either party may apply to a court of competent jurisdiction.

The law took effect July 1, 1911.

IN NEW HAMPSHIRE the act applies only to workmen engaged in manual or mechanical labor in or on railroads, mills, factories and other employments enumerated as dangerous because in them the risk of employment and the danger of injury caused by fellow-servants are great and difficult to avoid. Any employer of workmen in the occupations enumerated in the act may elect to be subject to the payment of compensation to injured employes according to a stated scale. If he does not elect to accept the compensation feature of the law, the fellow-servant rule and the doctrine of assumed risk are denied him as defenses and the plea of contributory negligence shall avail only when the fact of such contributory negligence is made to appear by a preponderance of evidence.

An employer signifies his intention to accept the compensation plan by filing a declaration with the commissioner of labor, and must thereupon satisfy the commissioner of his financial ability to comply with the law or file a bond conditioned upon his discharge of all liability incurred under the act. An employer may at any time revoke his acceptance of the compensation plan by filing a declaration to that effect. Even though an employer has accepted the compensation plan, his employes may choose between accepting the stated compensation or commencing an action for damages. In the latter event, the common law defenses are not denied the employer.

The rate of compensation is based upon the earnings of the employe, being in case of death, when the deceased leaves relatives wholly dependent, a sum equal to one hundred and fifty times the average weekly earnings. In case

of total incapacity the maximum rate is fifty per cent. of the average weekly earnings, but not exceeding ten dollars a week, for three hundred weeks. No compensation shall be received for incapacity not lasting more than two weeks.

Any question as to compensation arising under the act shall be determined by agreement or in equity. The injured workman or his representative may recover compensation in any court having jurisdiction and any employer, who has declared his intention to act under the compensation feature of the law, may apply to the superior court for a determination of the amount to be paid an injured workman.

The law takes effect January 1, 1912.

IN NEW JERSEY the law applies to all kinds of employments and to all employers. The law is divided into two sections. Section two contains the stated scale of compensation to be received by employes for injuries sustained by them, provided both employer and employe have elected to accept this scale in lieu of any other method, form or amount of compensation. Every contract of hiring is presumed to have been made under section two, unless the contract expressly provides that section two shall not apply or unless either party gives written notice to the other, prior to any accident, that the said section shall not apply. Any contract for the operation of section two may be terminated on 60 days' notice by either party. In all cases where either party renounces the stated scale of compensation under section two, action for damages may be tried before a jury. Where personal injury is caused by the actual or lawfully imputed negligence of the employer, the doctrine of assumed risk, and the fellow-servant rule may not be pleaded as grounds of defense. Neither is contributory negligence to be a defense, except wilful negligence, which shall be a question of fact to be submitted to the jury, and the burden of proof to establish wilful negligence, shall be upon the employer.

The rate of compensation to be paid under the act is based upon the wages of the employe received at the time of accident. In case of death, if the deceased leaves actual dependents, the maximum rate is 60 per cent., which is paid to a widow with five or more children. Children over sixteen are not considered as dependents and aliens residing outside of United States cannot receive compensation. For total disability 50 per cent. of the wages may be received for a period not exceeding 400 weeks, but in no case shall the compensation be less than $5 nor more than $10 per week. For partial disability or loss of limbs other rates of compensation are provided.

In case of disputes over compensation, either party may submit the claim to the judge of the court of common pleas of such county as would have jurisdiction in a civil case, who hears and disposes of such suits in a summary manner.

The law took effect July 4, 1911.

IN OHIO a non-partisan state liability board of awards is created to administer a state insurance fund from premiums paid jointly by employers and employes. Any employer of five or more workmen who shall pay the premiums to such fund is relieved from liability to respond in damages at common law or by statute for injury or death to his employes, during the period covered by such premiums. Any employe of such employer who after due notice continues in service is deemed to have accepted the act. The amount of premium shall be determined by the board according to the risk in the classes of employments. Ninety per cent. of the premium shall be paid by the employer, ten per cent. by his employes, the latter amount to be paid through the employer and deducted by him from the pay roll of his employes.

Employers who fail to pay the premiums are deprived of the defenses of the fellow-servant rule, the assumption of risk and contributory negligence.

Choice may be made between accepting the award of the board and instituting action at law in case injury or death is due to willful negligence or failure on the part of the employer, and in such cases nothing in the act shall affect the civil liability of such employer.

The state liability board of awards is required to disburse the insurance fund to injured employes of insured employers to pay for medical, nurse and hospital services, and, in case of death, reasonable funeral expenses, in addition to the awards provided for in the act. These awards are based on the average weekly wage of the employe, being 66⅔ per cent. in case of permanent total disability until death, but not more than twelve dollars nor less than five dollars a week. In case of death, when the deceased leaves dependent persons, the payment of 66⅔ per cent. of the average weekly wage continues for a period of six years after the date of the injury, not to exceed a maximum amount of thirty-four hundred dollars nor a minimum amount of fifteen hundred dollars. Other awards are specified when the deceased leaves partly dependent persons or when the injury results in temporary or partial disability. No award is made when the disability does not last more than one week. The board is given full power and authority to hear and determine all questions within its jurisdiction, except that the claimant for award may appeal to the common pleas court on any ground going to the basis of his right to an award and neither party shall have the right to prosecute error as in ordinary civil cases.

The law took effect June 15, 1911.

IN WASHINGTON the law applies particularly to extra hazardous works, although employers and employes engaged in works not extra hazardous may by their joint election accept the provisions of the act. This right of voluntary acceptance of the act extends even to employers and workmen engaged in interstate or foreign commerce, so far as not forbidden by act of Congress. Extra hazardous employments are enumerated in the law and include factories, mills, workshops and plants where machinery is used, foundries, mines, logging, lumbering and ship-building operations, railroading and allied employments. Other occupations not enumerated by the law may be declared extra-hazardous by the Industrial Insurance Department and brought under the act. In all classes of extra-hazardous employments the remedies of workmen against employers for injuries received are withdrawn from private controversy and a relief provided regardless of questions of fault and to the exclusion of every other remedy. This relief is in the form of an "accident fund" to which each employer is required to contribute a sum equal to a percentage of his total pay-roll according to a schedule of rates set forth in the law which varies according to the relative hazard of each industry. If any employer defaults in any payment to the accident fund, the amount due shall be collected by action at law in the name of the state as plaintiff. In case of such default, the injured employe may choose between receiving compensation under the act or proceeding against the employer by suit. If suit is brought, the defense of fellow-servant and the assumption of risk shall be inadmissable, and the doctrine of comparative negligence shall obtain. No contribution to the accident fund is made by the workmen. Each class of employment is liable for the accidents occurring in such class, but is not liable for accidents happening in any other class. The amounts contributed to the "accident fund" are intended to be no more nor less than enough to meet current liabilities. The custody of the fund is placed in the hands of the State Treasurer.

The scale of compensation is not based on the employes' earning power. In case of death a payment of $20 a month is made to the widow (or widower if invalid) during life or until remarriage and additional $5 per month for each child under sixteen, the total payment not to exceed $35 per month. In case of permanent total disability resulting from injury, the employe receives, during the period of such disability, $20 per month if unmarried and if married a maximum of $35 per month, depending upon the number of children

under sixteen years of age. In no case shall the total sum paid for injury or death exceed $4,000. Other amounts are prescribed for temporary or partial disability or in case of death, when the deceased leaves orphans or partly dependent persons only.

The administration of the act is imposed upon an Industrial Insurance Department, consisting of three commissioners appointed by the governor. It ascertains and establishes the amounts to be paid out of the accident fund. Any employer, workman, beneficiary or person aggrieved at any decision of the department may appeal to the superior court of the county of his residence, in so far as such decision rests upon questions of fact, but matters resting in the discretion of the department shall not be subject to review.

The law takes effect October 1, 1911.

IN WISCONSIN the common law defenses of assumption of risk and the fellow-servant rule are abolished in all actions against employers on account of negligence, but employers accepting the compensation feature of the law are not deprived of these defenses if the employe chooses to recover by action at law. Employers having less than four employes, however, do not come within the scope of the law, neither do railroad employes who are included in the comparative negligence act of 1907. The compensation feature of the law is compulsory as to the state and its subdivisions and elective as to all other employers. Such election on the part of the employer is made by filing a statement with the industrial accident board and may be terminated by filing notice to that effect at least 60 days prior to the expiration of the first or any succeeding year. When an employer has accepted the compensation plan, his employes are presumed to have accepted it unless contrary notice is given.

The compensation provided by the act includes all medical expenses reasonably required for ninety days and in addition a payment based upon the earnings of the employe. In case of death, when the deceased leaves one or more persons wholly dependent on him for support, the maximum is four times the average annual earnings, but not more than $3,000. In case of total disability, the compensation shall be sixty-five per cent. of the average weekly earnings during the period of such total disability. If the injured employe becomes so helpless as to require the assistance of a nurse, the amount is increased to one hundred per cent. of the average weekly earnings. No compensation is paid for the first seven days after the injured employe leaves work.

An industrial accident board is created by the law to which disputes and controversies concerning compensation shall be submitted. Awards of the board may be filed with the circuit court for any county, whereupon the court shall render a judgment in accordance therewith. Parties aggrieved by any award may commence in the circuit court for Dane County an action against the board for review of such award, but the award may be set aside only on the grounds that the board exceeded its powers or that the award was procured by fraud or that the findings of fact do not support the award.

The entire act took effect September 1, 1911.

AS AN INDICATION of the activity of the Interstate Commerce Commission, it is interesting to note that since the Act of June 18, 1910, went into effect (which provides for the appointment of an agent in Washington by common carriers to accept service of notices and processes made in any proceeding or suits pending before the Commission or the Commerce Court) 131,959 notices have been served on Washington agents. Since October 17, 1910, 13,031 notices have been served on our Washington Office as agent for 261 railroad and other corporations classed as common carriers.